

State of Alaska

Transfer of Cigarette Tax Stamps Instructions

General Instructions

Effective January 1, 2004, the cigarette excise tax authorized by AS 43.50 must be paid through the use of cigarette tax stamps. Cigarette tax stamps are required to be affixed to packages of cigarettes before sale or distribution in the state. Cigarette licensees may not sell, exchange or transfer unaffixed cigarette tax stamps without prior written approval by the Department of Revenue. Form 0405-622 is used to request approval for the transfer of cigarette tax stamps.

Specific Instructions

Part I - Enter information regarding the licensee transferring the cigarette tax stamps.

Part II - Enter information regarding the licensee receiving the cigarette tax stamps.

Part III - Enter information regarding the cigarette tax stamps being transferred.

PM cigarettes are cigarettes manufactured by those companies that signed the tobacco master settlement agreement. NPM cigarettes are cigarettes manufactured by those companies that did not sign the tobacco master settlement agreement. A list of PM and NPM cigarettes approved for sale in Alaska can be found on our web site at:

<http://www.tax.alaska.gov/tobacco>.

Penalties

Unauthorized transfer of unaffixed stamps. A licensee may not sell, exchange or otherwise transfer stamps not affixed to a package of cigarettes to another person without the prior written approval of the Department. The Department may assess a civil fine of not less than \$1,000 nor more than \$10,000 for a violation of this provision.

Signatures

Form 0405-622 must be signed and dated by the licensee transferring the cigarette tax stamps and the licensee receiving the cigarette tax stamps.

Where to Send Form 0405-622

Form 0405-622 must be mailed or delivered to the Department of Revenue, Tax Division, 550 W. 7th Avenue, Suite 500, Anchorage, AK 99501. After the form has been approved or unapproved, a copy will be returned to both the licensee transferring the cigarette tax stamps and the licensee receiving the cigarette tax stamps. The form may also be faxed to 907-269-6644.

If this transfer is approved, the number of stamps transferred as reported in Part III, Column C must be reported on Schedule C, Cigarette and Cigarette Tax Stamp Inventory Report of form 0405-522, Cigarette and Tobacco Products Monthly Tax Return, for the period in which the stamps were transferred.

Questions

If you have questions about this form, please contact the Tax Division at 907-269-6620.